Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009

Message Text

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PAGE 01 OTTAWA 01910 241746Z
ACTION TRSE-00

INFO OCT-01 EUR-12 ISO-00 L-03 AID-05 CIAE-00 COME-00
EB-08 FRB-01 INR-07 NSAE-00 USIA-15 XMB-04
OPIC-06 SP-02 LAB-04 SIL-01 OMB-01 IO-13 ABF-01
H-02 /086 W
----------250532Z 082629 /20
R 241743Z MAR 77
FM AMEMBASSY OTTAWA
TO SECSTATE WASHDC 2895
INFO AMCONSUL MONTREAL
ALL OTHER CONSULATES IN CANADA (BY POUCH)

UNCLAS OTTAWA 01910

PASS TREASURY

E.O. 11652: N/A
TAGS: EFIN, CA
SUBJECT: TAX TREATY NEGOTIATIONS AND TAXATION OF CONVENTIONS

1. IN RESPONSE TO CHANGES IN U.S. LAWS ON TAXATION OF EXPENDITURES FOR FOREIGN CONVENTIONS, FINANCE MINISTER MACDONALD HAS TOLD PARLIAMENT CANADA WILL SEEK A RECIPROCAL ARRANGEMENT WITH THE U.S.

2. MACDONALD WAS ASKED IN PARLIAMENT MARCH 17 WHETHER, IN VIEW OF CANADA'S LARGE DEFICIT IN TOURISM, THE GOC WAS SEEKING "AN EXEMPTION OR OTHER ALTERATION" RE U.S. TAX LEGISLATION ON FOREIGN CONVENTIONS.

3. MACDONALD REPLIED, "I DISCUSSED THE QUESTION WITH SECRETARY BLUMENTHAL. IT WAS POINTED OUT, OF COURSE, THAT CANADA AS WELL, IN ITS TAX LAWS, APPLIES RESTRICTIVE PROVISIONS WITH REGARD TO CONVENTIONS, AND IT WAS SUGGESTED BY ME THAT WE MIGHT SEEK SOME RECIPROCAL
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PROVISIONS SO AS, ON ONE HAND, TO PROTECT TAXPAYERS GENERALLY, WHILE ON THE OTHER TO MAKE CERTAIN THAT THE LONG STANDING PRACTICE OF EXCHANGING CONVENTIONS ACROSS THE BORDER WILL CONTINUE. THAT IS A SUBJECT WHICH WILL BE ACTIVELY CONSIDERED IN THE TREATY NEGOTIATIONS WHICH ARE NOW REACHING THE COMPLETION STAGE." ENDERS

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, NEGOTIATIONS, TAX AGREEMENTS, MEETINGS
Control Number: n/a
Copy: SINGLE
Sent Date: 24-Mar-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977OTTAWA01910
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770102-0465
Format: TEL
From: OTTAWA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770326/aaaaawml.tel
Line Count: 61
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: a397f0b2-c288-dd11-92da-001cc4696bcc
Office: ACTION TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 30-Sep-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3008916
Secure: OPEN
Status: NATIVE
Subject: TAX TREATY NEGOTIATIONS AND TAXATION OF CONVENTIONS
TAGS: EFIN, CA, US, (MCDONALD, DONALD)
To: STATE
Type: TE
vdkvgwkey: odbc://SAS/SAS.dbo.SAS_Docs/a397f0b2-c288-dd11-92da-001cc4696bcc
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